

act passed by the Thirty-second Legislature of the State of Texas at its Regular Session creating the county court of Bexar county for civil cases, by House bill No. 111, approved on February 20, 1911, as found on pages 15, 16 and 17 of the session laws of said Legislature, by adding another section thereto, to wit: Section 12a, providing for the appointment of an official shorthand reporter for said court for the purpose of preserving a record in all cases tried in said court for the information of the court, jury and parties in said causes; providing for the salary and fees of such shorthand reporter, and providing for additional costs to be taxed in each case now pending and hereafter to be filed in said court, and declaring an emergency,"

Have carefully compared same and find it correctly enrolled, and have this day, at 11:30 o'clock a. m., presented same to the Governor for his approval.

HENDRICKS, Chairman.

Committee Room,

Austin, Texas, February 24, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Enrolled Bills, to whom was referred

H. B. No. 478, "An Act creating an independent school district to be known as the Riverdale Independent School District in Goliad county, and to provide for a board of trustees and other officers of such district; to authorize the board of trustees to levy and assess and collect special taxes, and to issue and dispose of bonds of such district for the purpose of purchasing school sites and erecting, repairing, furnishing and equipping school buildings within the same and to pay current expenses in the maintenance and support of public schools therein, and to further prescribe the duties and authority of the board of trustees, and declaring an emergency,"

Have carefully compared same and find it correctly enrolled and have this day, at 11:30 o'clock a. m., presented same to the Governor for his approval.

HENDRICKS, Chairman.

### THIRTY-FIFTH DAY.

(Monday, February 26, 1923.)

The House met at 10 o'clock a. m., pursuant to adjournment, and was called to order by Speaker Seagler.

The roll was called and the following members were present:

Abney.	Kemble.
Arnold.	Lackey.
Atkinson.	Laird.
Avis.	Lamb.
Baker of Milam.	Lane.
Baker of Orange.	LeMaster.
Baldwin.	LeSturgeon.
Barker.	Lewis.
Barrett.	Loftin.
Beasley.	Looney.
Bell.	McBride.
Bird.	McDaniel.
Blount.	McDonald.
Bobbitt.	McFarlane.
Bonham.	McNatt.
Brady.	Martin.
Bryant.	Mathes.
Burmeister.	Maxwell.
Cable.	Melson.
Carpenter	Merriman.
of Matagorda.	Merritt.
Carson.	Miller.
Carter of Coke.	Montgomery.
Chitwood.	Moore.
Coffee.	Morgan
Collins.	of Liberty.
Covey.	Morgan
Cowen.	of Robertson.
Crawford.	Pate.
Culp.	Patman.
Davenport.	Patterson.
Davis.	Perdue.
DeBerry.	Pinkston.
Dinkle.	Pool.
Dodd.	Pope.
Downs.	Potter.
Driggers.	Price.
Duffey.	Purl.
Dunlap.	Quaid.
Dunn.	Quinn.
Edwards.	Rice.
Faubion.	Robinson.
Fields.	Rogers.
Finlay.	Rountree.
Frnka.	Rowland.
Fugler.	Russell
Gipson.	of Callahan.
Greer.	Russell of Trinity.
Hardin of Erath.	Sackett.
Harrington.	Sanford.
Harris.	Satterwhite.
Henderson	Shearer.
of Marion.	Shires.
Henderson	Simpson.
of McLennan.	Smith.
Hendricks.	Sparkman.
Houston.	Stell.
Howeth.	Stewart
Hull.	of Edwards.
Irwin.	Stewart of Jasper.
Jacks.	Stewart of Reeves.
Jennings.	Storey.
Johnson.	Stroder.
Jones.	Sweet.

Thompson.	Wessels.
Thrasher.	Williamson.
Turner.	Wilmans.
Vaughan.	Wilson.
Wallace.	Winfree.
Wells.	Young.
Westbrook.	

Absent.

Hardin  
of Kaufman.

Absent—Excused.

Amsler.	Hughes.
Carpenter	Lusk.
of Dallas.	McKean.
Carter of Hays.	Stevens.
Dielmann.	Stiernberg.
Durham.	Strickland.
Green.	Teer.

A quorum was announced present.

Prayer was offered by Rev. J. C.  
Mitchell, Chaplain.

## LEAVES OF ABSENCE GRANTED.

The following members were granted  
leaves of absence on account of impor-  
tant business:Mr. Teer, for last Saturday, on motion  
of Mr. Faubion.Mr. Amsler, for today, on motion of  
Mr. Merriman.Mr. Durham, for today, on motion of  
Mr. Quaid.Mr. Dielmann, for today, on motion  
of Mr. Young.Mr. Carpenter of Dallas, for today,  
on motion of Mr. Irwin.Mr. Houston, for today, on motion of  
Mr. Arnold.Mr. McKean, for today, on motion of  
Mr. Westbrook.Mr. Hull, for today and the remainder  
of the week, on motion of Mr. Jacks.Mr. Hughes, for today, on motion of  
Mr. Henderson of McLennan.The following member was granted  
leave of absence on account of sickness:Mr. Carter of Hays, for today, on mo-  
tion of Mr. Porter.

## HOUSE BILLS ON FIRST READING.

The following House bills, introduced  
today, were laid before the House, read  
severally first time and referred to the  
appropriate committees, as follows:By Mr. Stewart of Jasper (by re-  
quest):

H. B. No. 647, A bill to be entitled

"An Act creating the Bess May Inde-  
pendent School District in Jasper  
county, Texas, out of part of the terri-  
tory included in the Buna Independent  
School District; defining its boundaries  
and re-defining the boundaries of Buna  
Independent School District; providing  
for a board of trustees in said district;  
conferring upon said district and its  
board of trustees all the rights, powers,  
privileges and duties now conferred and  
imposed by the general laws of Texas  
upon independent school districts and  
the boards of trustees thereof; declaring  
that all taxes or bonds heretofore  
authorized by any former school district  
included within the bounds thereof shall  
remain in full force and effect; repeal-  
ing all laws and parts of laws in con-  
flict herewith, and declaring an emer-  
gency."

Referred to Committee on School  
Districts.

By Mr. Jacks (by request):

H. B. No. 648, A bill to be entitled  
"An Act to amend Article 1121, Chapter  
2, Title 25, Revised Civil Statutes of  
the State of Texas, 1911, relating to  
private corporations, by adding thereto  
a section providing for the formation  
of corporations for the purpose of act-  
ing as agent or agents of any fire, fire  
and marine, marine, tornado, rent, acci-  
dent, casualty, liability, health, eleva-  
tor, disability, title, surety or fidelity  
insurance companies legally authorized  
to do business in this State; providing  
for licensing and the issuance of cer-  
tificates of authority to such corpora-  
tions by the Commissioner of Insurance  
and Banking; repealing all laws and  
parts of laws in conflict herewith."

Referred to Committee on Municipal  
and Private Corporations.

By Mr. Cable:

H. B. No. 649, A bill to be entitled  
"An Act amending Section 2 of Senate  
bill No. 25, Chapter 1 of the Special  
Laws of the State of Texas, passed at  
the First Called Session of the Thirty-  
seventh Legislature in 1921, and pro-  
viding for that portion of the land  
hereby segregated from the Bowie Inde-  
pendent School District to bear its pro-  
portionate part of any bonded indebted-  
ness now chargeable against that por-  
tion of the district hereby segregated  
and adding Section 2a and Section 2b."

Referred to Committee on School  
Districts.

By Mr. Henderson of Marion and Mr. Fugler:

H. B. No. 650, A bill to be entitled "An Act defining 'commission,' 'public roads,' 'highways,' 'railroads,' 'railroad grade crossings,' 'separation of grades,' 'underpasses,' 'overpasses,' authorizing the State Railroad Commission to curtail the construction of railroad grade crossings and to provide for the elimination of grade crossings already constructed in certain cases; to authorize the Railroad Commission to conduct hearings and issue orders and decisions in respect to the construction of underpasses and overpasses, and elimination of grade crossings already constructed; authorizing the acquiring of additional right-of-way; providing for maintenance of underpasses and overpasses; providing for apportionment of the expense of crossings constructed under the provision of this act; providing the manner of enforcing the orders issued by the Railroad Commission pursuant hereto; providing right of appeal from the decisions of the Railroad Commission, and declaring an emergency."

Referred to Committee on Roads, Bridges and Ferries.

By Mr. Teer and Mr. Faubion:

H. B. No. 651, A bill to be entitled "An Act to create the Denson Independent School District in Williamson county, Texas, including the present Denson School District of said county, providing a board of trustees therefor; vesting said independent school district and board of trustees with all the rights and powers, privileges and duties conferred upon independent school districts incorporated under the general laws of Texas; providing that the board of trustees of the present Denson School District shall continue to act as such until their successors are elected and qualified in accordance with the general laws of Texas, and declaring an emergency."

Referred to Committee on School Districts.

By Mr. Covey:

H. B. No. 652, A bill to be entitled "An Act to create the Knox City Independent School District in Knox county, Texas, including the present Knox City District of said county, providing for a board of trustees therefor; vesting said independent school district

and board of trustees with all the rights, powers, privileges and duties conferred upon independent school districts incorporated under the general laws of Texas; providing that the board of trustees of the present Knox City District shall continue to act as such until their successors are elected in accordance with the general laws of Texas, providing for the extension of the boundaries of said district, and declaring an emergency."

Referred to Committee on School Districts.

By Mr. Dinkle, Mr. Rountree, Mr. Smith, Mr. Teer and Mr. Faubion:

H. B. No. 653, A bill to be entitled "An Act making an appropriation for the purchase of the electric voting machines now installed in the House of Representatives, and declaring an emergency."

Referred to Committee on Appropriations.

#### BILLS ORDERED NOT PRINTED.

On motion of Mr. Carter of Coke, it was ordered that Senate bill No. 130 be not printed.

On motion of Mr. Faubion, it was ordered that House bills Nos. 632, 635, 634 and 631 be not printed.

On motion of Mr. Dodd, it was ordered that Senate bill No. 152 be not printed.

On motion of Mr. Hardin of Erath, it was ordered that Senate bill No. 180 be not printed.

#### RELATING TO TAXING MUNICIPAL, STATE AND NATIONAL SECURITIES.

The Speaker laid before the House for consideration at this time,

H. C. R. No. 19, In reference to proposed amendment to the Federal Constitution taxing all forms of municipal, State and national securities.

The resolution having heretofore been read second time.

Mr. Stewart of Reeves offered the following amendment to the resolution:

Amend House concurrent resolution No. 19 by adding after Section 1 the following:

Section 2. Each State shall have power to lay and collect taxes on income derived by its residents from securities issued, after the ratification of this article, by or under the authority

of the United States, but without discrimination against income derived from such securities and in favor of income derived from securities issued, after the ratification of this article, by or under authority of such State.

The amendment was adopted.

Question next recurring on the resolution, it was adopted.

#### RELATING TO CONSERVING WATERS OF THE RIO GRANDE.

The Speaker laid before the House for consideration at this time,

H. C. R. No. 22, Relating to conserving waters of the Rio Grande.

The resolution having heretofore been read second time.

On motion of Mr. Rountree, the resolution was laid on the table subject to call.

#### INVITING MRS. DEBORAH KNOX LIVINGSTON TO ADDRESS THE HOUSE.

Mr. Rountree offered the following resolution:

Whereas, Mrs. Deborah Knox Livingston, director of Christian citizenship department, National Woman's Christian Temperance Union, is in Austin on a mission for the organization and is now within the bar of the House; therefore, be it

Resolved, That Mrs. Livingston be invited to address the House for ten minutes.

Signed — Rountree, Patterson, Wilmans, Dodd, Westbrook, Irwin.

The resolution was read second time, and was adopted.

In accordance with the above action, the Speaker announced the appointment of the following committee to escort Mrs. Livingston to the Speaker's stand:

Messrs. Rountree, Irwin, Patterson and Mrs. Wilmans.

The Speaker presented Mrs. Wilmans, who introduced Mrs. Livingston.

Mrs. Livingston then addressed the House.

#### INVITING HON. A. O. WRIGHT TO ADDRESS THE HOUSE.

Mr. Rogers offered the following resolution:

Whereas, Admiral A. O. Wright of Jacksonville, Florida, is now visiting in the city of Austin; and

Whereas, He is in the State of Texas in the interest of the members of the Navy of the Civil War; and

Whereas, He will be in the city of Austin throughout the day; be it

Resolved, That the House of Representatives invite him to address the said House at 4:30 p. m. this date, for ten minutes.

The resolution was read second time and was adopted.

#### HOUSE BILL NO. 305 ON ENGROSSMENT.

On motion of Mr. Satterwhite, the regular order of business was suspended to take up and have placed on its passage to engrossment,

H. B. No. 305, A bill to be entitled "An Act providing for uniformity in ad valorem taxes for State purposes; creating a State tax board; amending Articles 7407, 7408, 7409, 7411, 7414, 7418 and 7423, Revised Civil Statutes, and adding to Chapter 4, Title 126, two new articles to be numbered Articles 7411a and 7411b, so as to effectuate the purpose of this act, and declaring an emergency."

The bill having heretofore been read second time.

Mr. Satterwhite offered the following amendment to the bill:

Amend House bill No. 305 by striking out all after the enacting clause and inserting in lieu thereof the following:

Section 1. In addition to other authority and duties of the State Tax Board, provided for in Chapter 4 of Title 126 of the Revised Civil Statutes of this State, said board shall perform the duties and have the authority imposed and conferred by this act looking to uniformity and equalization in taxable values of property for State purposes in the various counties of this State.

Sec. 2. That Article 7564 of the Revised Civil Statutes of the State of Texas shall be and the same is hereby amended so as to hereafter read as follows:

"Article 7564. (a) The commissioners courts of the several counties of this State shall convene and sit as boards of equalization on the second Monday in April of each year, or as soon thereafter as practicable before the first day of May, to receive all the assessment lists or books of the assessors of their counties for inspection, correction or equalization and approval.

"(b) They shall cause the assessor to bring before them at such meeting all said assessment lists, books, etc., for inspection, and see that every person has

rendered his property at a fair value, and shall have power to send for persons, books and papers, swear and qualify persons, to ascertain the value of such property, and to lower or raise the value of the same.

"(c) They shall have power to correct errors in assessments.

"(d) They shall equalize improved lands in three classes, first-class to embrace the better quality of land and improvements, the second-class to embrace the second quality of lands and improvements, and the third-class to embrace lands of but small or inferior improvements. The unimproved lands shall embrace first, second and third class, and all other property made as nearly uniform as possible.

"(e) After they have inspected and equalized as nearly as possible, and have complied with the provisions of this act, they shall approve said lists or books and return same to the assessors for making up the general rolls, when said board shall meet again and approve the same, if same be found correct.

"(f) Whenever said county board shall find it their duty to raise the assessment of any person's property it shall be their duty to order the county clerk to give the person written notice who rendered the same that they desire to raise the value of the same. It shall be their duty to cause the county clerk to give ten days' written notice before their meeting by publication in some newspaper, but if none is published in the county, then by posting a written or printed notice in each justice's precinct, one of which must be at the county court house door. Any interested person appearing before the commissioners court, sitting as a board of equalization, pursuant to such notice, or otherwise, shall be afforded an opportunity of being heard by himself or counsel, and shall be permitted to introduce any material or relevant evidence or testimony he desires to introduce.

"The commissioners court shall equalize and correct the values of property on the tax lists or assessments not later than the first day of July each year, but shall not approve the same for State or county taxation purposes if the total taxable values of property in the county for State purposes is less than as found by the State Tax Board as herein provided.

"The State Tax Board shall meet on the 15th day of July of each year in the State Capitol Building at Austin,

Travis county, Texas, and find the total, or aggregate, value of all property in each county for State taxation purposes and shall not later than the first day of September of each year certify to the county board of equalization such total, or aggregate, values in the county. Thereupon the county board of equalization shall raise or lower the values of all property on the tax lists or assessments so that the total or aggregate value of all property on such lists or assessments for State purposes will be equal to such total or aggregate value as certified by the State Tax Board. Said county board shall then approve said lists or assessments.

"The State Tax Board shall secure such information from the county board of equalization or elsewhere as shall be necessary in making its findings and performing its duties. It shall be the duty of the county board of equalization to furnish any such information within its possession or knowledge; including the tax lists or assessments or copy or abstract thereof as called for by the State Tax Board.

"Any finding of the State Tax Board that the total value of the property for State taxation purposes in the county is too low or too high by a certain per cent or amount shall be prima facie evidence that each individual's property on the tax lists is valued too low or too high according to such per cent or in proportion to such amount. If such total or aggregate is the same as the total or aggregate as found by the county board the lists shall be approved accordingly. If not, the values on such lists for State purposes shall be, and for county purposes may be, fixed and approved by the county board of equalization according to such finding of the State Tax Board, and no county or State taxes shall be collected until such lists are so fixed and approved.

"Any person who rendered property for taxation on such lists or the tax rolls may institute suit attacking such findings as to his property only and as herein provided.

"The assessors of taxes shall furnish to the board of equalization on the second Monday in April of each year or as soon thereafter as practicable, a certified list of names of all persons who either refuse to swear or to qualify or to have signed the oath or affirmation as required by law, together with the assessment of said person's property made by him through other informa-

tion; and the board of equalization shall examine, equalize and correct assessments so made by the assessor, and when so revised, equalized and corrected, the same shall be approved."

Sec. 3. That Article 7577 of Chapter 12, Title 126 of the Revised Civil Statutes of the State of Texas shall be, and the same is hereby amended so as to hereafter read as follows:

"Art. 7577. As soon as the county board of equalization shall have finally examined, corrected and approved the assessor's list the assessor of taxes shall prepare and make out a roll or book, as may be required by the Comptroller, from the list so corrected and approved and three exact copies of the same, the original to be furnished to the collector of taxes, the second to the Comptroller of Public Accounts, and the third to be filed in the county clerk's office for the inspection of the public. He shall also prepare a roll or book, and two exact copies thereof, to be distributed, the first to the collector of taxes, the second to the Comptroller, and the third to be filed in the county clerk's office, of all the real and personal property which has not been listed to him."

Sec. 4. That Article 7613 of the Revised Civil Statutes of the State of Texas of 1911 shall be and is hereby amended so as to hereafter read as follows:

"Art. 7613. When the collector of taxes of any county shall have received the assessment rolls or books of the county which have been made up from the lists or assessments that have been approved by the county board of equalization as provided in this act and said rolls have been approved by the commissioners court as a board of equalization, said rolls or books so approved shall be full and sufficient authority for the county collector of taxes to receive and collect the taxes therein levied, but said collector shall have no authority to collect any State or county taxes and shall be entitled to no compensation for collecting same until the total or aggregate values in the county have been found by the State Tax Board as provided in this act, and thereafter the lists and rolls have been corrected and approved according to this act by the county board.

Sec. 5. Any time not to exceed fifteen days after one week's notice has been given as provided herein that the tax lists or assessments have been approved by the county board of equaliza-

tion as provided in this act and the changes, if any there be, made by the county board as provided herein, any property owner or person on such lists rendering property for taxation may institute suit against the county commissioners court as a board of equalization in the district court of the county affected by such lists or assessments to set aside the valuation of his property either for State or county purposes as appears on said lists. The judgment in such suit shall find the true value of the property involved. It shall be the duty of the commissioners court to defend any such suit and in case of unwillingness or failure to make proper defense to same, the State Tax Board shall have authority to do so as to State tax values. In any such suit the tax lists or assessments or the tax rolls approved as provided in this act, or certified copy thereof, shall be prima facie evidence of the correctness of the taxable values of the property involved in the suit. Any suit to set aside any finding on the ground that the valuation of the property as found is too high, may be instituted only by the person owning or rendering such property for taxation, and the institution of such suit shall not prevent the approval of the lists or assessments or rolls or the collection of taxes as to all other property on said rolls. No suit shall be instituted attacking any finding of taxable values of any property until the State Tax Board has found the total or aggregate values as herein provided and the county board has approved the lists, and until the provisions of Section 3 of this act have been complied with, and no suit shall prevent or delay the collection of taxes except as to the property involved in the suit. No temporary, interlocutory, permanent or perpetual injunction or restraining order shall ever be issued restraining or preventing the approval of the tax lists or assessments, rolls or books or restraining the changing or equalizing the values thereon or the collection of taxes thereunder except as to the property of the plaintiff in any such suit.

Sec. 6. Any interested person may have a hearing before the State Tax Board on contemplated findings of said board, as such findings may affect any such person, by making application for same to said board prior to the 15th day of July of any year.

Sec. 7. The members of the State

Tax Board, or any auditor or employe thereof acting under authority of said board, shall for the purpose of this act have access to all public records disclosing information relative to taxation and values of property. Said board may compel, by mandamus suit in a proper court, the commissioners court as a board of equalization to fix the values and approve the lists and rolls as provided in this act.

Sec. 8. The collector of taxes of each county shall begin the collection of taxes annually on the first day of November or so soon thereafter as he may obtain proper assessment rolls, books or data upon which to proceed with the business.

Assessors of taxes shall between the first day of January and the thirty-first day of March of each year take his lists and make his assessments as now provided by law, and should any property be listed or assessed after March 31st, the assessor shall proceed as now provided by law as to such listing or assessments after April 30th.

Each assessor of taxes when he shall have made the assessment of his county for each year shall on the first Monday in May of each year, or as soon thereafter as possible, carry from each person's assessment the number of acres and the value thereof on each survey of lands, lots or blocks as now provided by law, instead of on and after June first.

The assessor of taxes shall furnish the county board of equalization on the first Monday in April of each year, or as soon thereafter as practicable (instead of on or after the first Monday in June) a certified list of all persons who either refused to swear or to qualify, or to sign the oath or affirmation as prescribed in Title 126, Revised Civil Statutes; also a list of the names of persons who refused to render a list of taxable property as required by law.

The assessor of taxes shall submit all the lists of property rendered to him prior to the second Monday in April to the board of equalization of his county on the second Monday in April, or as soon thereafter as practicable, to be dealt with as provided by law.

It shall be the duty of the tax assessor of each county to make to the Comptroller of Public Accounts on or before the 15th day of June of each year a list or report of the total amount of property in each county subject to taxation as now provided by law.

All property shall be listed for taxation as provided by law between January 1 and March 31 of each year.

Sworn statements now required by law to be made by railroad corporations to the tax assessor on or before April first as to the property of such corporations shall be made on or before March 31 of each year, and any such statement required to be submitted to the county board of equalization shall be so submitted as provided by law on the second Monday in April of each year or as soon thereafter as possible.

Sec. 9. The word person used in this act shall include person, corporation, firm, partnership or association of persons wherever applicable.

Sec. 10. If any provision or portion of this act should be held invalid for any reason, it is hereby declared to be the legislative intent that all other provisions or portions shall remain in effect.

Sec. 11. If any date set for any meeting by this act falls on Sunday the meeting shall be held on the next day thereafter.

Sec. 12. The State Tax Board may find the total or aggregate value of different classes of property of a county in the same manner as herein provided for finding total or aggregate of the property of a county, in which case it shall certify the total or aggregate of each class in the county, and in that event all the provisions of the act shall govern and control as to such findings as if the total or aggregate were certified without designating different classes.

Sec. 13. The fact that there exists great inequality and ununiformity in ad valorem taxation in this State for State purposes under our existing law, and the fact that this act is designed to remedy this undesirable condition, together with the fact that the Constitution demands uniformity in taxation, which does not exist for State purposes under present laws; the fact that though the Constitution says the commissioners court shall be a board of equalization, it does not prescribe its duties or make it final as to State values, and the fact that this act preserves to the individual a hearing before the local board as to values of his property compared with individuals, and only seeks to fix uniform values through a State agency as between the various counties for State purposes, creates an emergency and an imperative public necessity that the constitutional rule

requiring bills to be read on three several days in each house be suspended, and that this act shall take effect and be in force on and after the first day of September, A. D. 1923, and not sooner and said rule is hereby suspended, and it is so enacted.

Mr. Patman moved that further consideration of the bill be postponed indefinitely.

Mr. Westbrook moved the previous question on the motion to postpone indefinitely, and the main question was ordered.

#### BILLS AND RESOLUTION SIGNED BY THE SPEAKER.

The Speaker signed in the presence of the House, after giving due notice thereof and their captions had been read severally, the following enrolled bills and resolution:

S. C. R. No. 17, Providing for President of Senate and Speaker of House erasing their names from House bill No. 52.

H. B. No. 415, "An Act to create the Laparita Valley Independent School District out of a part of the Charlotte Independent School District, and a part of the Jourdanton Independent School District, in Atascosa county, Texas; defining the metes and bounds and providing for a board of trustees therefor; and defining their powers and duties; vesting it with all the rights and duties of districts incorporated for free school purposes under the general laws of the State of Texas; providing for the payment by the Laparita Valley Independent School District of the pro rata share of the bonded indebtedness of the Charlotte Independent School District, and of the Jourdanton Independent School District, respectively, and validating said obligations; providing for commissioners of estimate, and fix said pro rata share of said bonded indebtedness, and providing for the compensation of said commissioners; repealing all special laws in so far as they conflict herewith, and declaring an emergency."

H. B. No. 102, "An Act to provide for revising, digesting, annotating and publishing the civil and criminal laws of the State of Texas, and to require the commissioners appointed to revise the Statutes to prepare two bills, one providing a civil and one a criminal code of practice in the courts of this State,

and report the same to the Governor, who shall submit the same to the Legislature."

H. B. No. 266, "An Act to amend Chapter 3, Special Laws of the Thirty-fifth Legislature, enacted at its Regular Session, creating the Hearne Independent School District; the said amendment providing for re-defining the boundaries of said school district and providing for the extension of said district and the annexation of adjacent territory thereto; providing for retention in office of present board of trustees and confirming the rights of the present board of trustees under the general laws of the State; validating all taxes and bonds now in force; providing for elections to determine (1) whether or not the indebtedness of the Hearne Independent School District, (2) of the additional territory annexed by this act, shall be assumed by the Hearne School District as extended by this act, and (3) whether or not the taxes for the district shall be levied, assessed and collected on all property in said district as extended by this act, and declaring an emergency."

H. B. No. 63, "An Act to establish and create a court to be known as the Corporation Court in Port Arthur, Texas, and to prescribe its organization, jurisdiction and procedure of other courts thereto, repeal all laws in conflict herewith, and declaring an emergency."

S. B. No. 314, "An Act authorizing the Gulf, Colorado and Santa Fe Railway Company to purchase, own and operate the railroad and other property, with its franchise and appurtenances, now or hereafter owned by Galveston and Western Railway Company in the city of Galveston, State of Texas, west of the east line of Thirty-eighth street, or any part or parts thereof, including all ordinances of the city of Galveston now existing or hereafter passed relating to rights or franchises in the streets of said city west of the east line of said Thirty-eighth street, and declaring an emergency."

On motion of Mr. Quaid, by unanimous consent, the House at 12 o'clock m., agreed to stand at ease to 2 o'clock p. m. today.

The House reconvened at 2 o'clock p. m., and was called to order by the Speaker.



## HOUSE BILL NO. 305 ON ENGROSSMENT.

The House resumed consideration of pending business, same being House bill No. 305, relating to the equalization tax board, on its passage to engrossment, with amendment by Mr. Satterwhite and motion by Mr. Patman to postpone further consideration of the bill indefinitely, pending.

Mr. Patman moved to reconsider the vote by which the previous question was ordered on the motion to postpone indefinitely.

The motion to reconsider prevailed.

Question then recurring on the motion for the previous question, it was lost.

(Pending consideration of the motion to postpone indefinitely, Mr. Quaid occupied the chair temporarily.)

(Speaker in the chair.)

Mr. Westbrook moved the previous question on the pending amendment, motion to postpone and the bill, and the main question was ordered.

Question first recurring on the amendment by Mr. Satterwhite, it was adopted.

Mr. Satterwhite offered the following amendment to the bill:

Amend the caption of House bill No. 305 by striking out all after the word "Act" on the first line and insert the following in lieu thereof:

A bill to be entitled "An Act providing for uniformity and equality in taxation; providing for equalization of values for State tax purposes as between the different counties through a central state agency; conferring upon the State Tax Board the necessary authority and duties; providing for notice and hearing in arriving at taxable values by county boards of equalization; giving the State Tax Board power to raise, lower, and approve total, or aggregate values in the county for State tax purposes; giving the State board authority to procure information, evidence and testimony in order to arrive at true values for State purposes; providing for judicial ascertainment of correctness of the taxable values as found by the State and county boards; enacting provisions necessary and incident to the subject and purpose of the act; amending Articles 7547, 7564, 7577 and 7613, Revised Civil Statutes of Texas; making the necessary changes in the laws relative to taxation and assessments and the listing of property and changing the necessary dates for the performance of acts and

things relative thereto, so as to conform to the changes and requirements of this act; defining person as used in the act; declaring the rule of construction as to any invalid provision, and declaring an emergency."

The amendment was adopted.

Question recurring on the motion to postpone, yeas and nays were demanded.

The motion to postpone indefinitely prevailed by the following vote:

Yeas—65.

Abney.	Laird.
Arnold.	Looney.
Avis.	McBride.
Baker of Milam.	McDaniel.
Barker.	McDonald.
Barrett.	Martin.
Beasley.	Melson.
Bell.	Merritt.
Blount.	Miller.
Bobbitt.	Moore.
Bonham.	Morgan
Bryant.	of Liberty.
Burmeister.	Morgan
Cable.	of Robertson.
Carpenter	Patman.
of Matagorda.	Perdue.
Collins.	Pinkston.
Davis.	Price.
DeBerry.	Rice.
Dodd.	Robinson.
Downs.	Rogers.
Driggers.	Rowland.
Dunlap.	Russell of Trinity.
Dunn.	Sanford.
Fields.	Shires.
Finlay.	Simpson.
Greer.	Stell.
Hardin of Erath.	Stewart of Jasper.
Harrington.	Thompson.
Harris.	Vaughan.
Henderson	Wallace.
of Marion.	Westbrook.
Hendricks.	Wessels.
Howeth.	Wilson.

Nays—58.

Atkinson.	Henderson
Baker of Orange.	of McLennan.
Baldwin.	Houston.
Carson.	Irwin.
Carter of Coke.	Jacks.
Chitwood.	Jennings.
Coffee.	Johnson.
Covey.	Jones.
Cowen.	Kemble.
Culp.	Lackey.
Davenport.	Lamb.
Dinkle.	Lane.
Duffey.	LeMaster.
Edwards.	LeSturgeon.
Gipson.	Loftin.
Green.	McFarlane.

McKean.	Smith.
McNatt.	Stewart
Mathes.	of Edwards.
Maxwell.	Stewart of Reeves.
Pate.	Storey.
Patterson.	Sweet.
Pool.	Teer.
Potter.	Thrasher.
Purl.	Turner.
Quaid.	Wells.
Quinn.	Williamson.
Rountree.	Wilmans.
Sackett.	Winfree.
Satterwhite.	Young.
Shearer.	

Present—Not Voting.

Crawford.

Absent.

Brady.	Lewis.
Frnka.	Merriman.
Fugler.	Montgomery.
Hardin	Pope.
of Kaufman.	Russell
Hull.	of Callahan.

Absent—Excused.

Amsler.	Hughes.
Bird.	Lusk.
Carpenter	Stevens.
of Dallas.	Stiernberg.
Carter of Hays.	Strickland.
Dielmann.	

Paired.

Mr. Stroder (present), who would vote "yea," with Mr. Durham (absent), who would vote "nay."

Mr. Sparkman (present), who would vote "nay," with Mr. Faubion (absent), who would vote "yea."

Mr. Patman moved to reconsider the vote by which the bill was postponed indefinitely and to table the motion to reconsider.

Yeas and nays were demanded and the motion to table prevailed by the following vote:

Yeas—66.

Abney.	Burmeister.
Arnold.	Cable.
Avis.	Carpenter
Baker of Milam.	of Matagorda.
Barker.	Collins.
Barrett.	Cowen.
Beasley.	Davis.
Bell.	DeBerry.
Blount.	Dodd.
Bobbitt.	Downs.
Bonham.	Driggers.
Bryant.	Duffey.

Dunlap.	Patman.
Dunn.	Perdue.
Finlay.	Pinkston.
Greer.	Pope.
Harrington.	Price.
Harris.	Rice.
Henderson	Robinson.
of Marion.	Rogers.
Houston.	Rowland.
Howeth.	Russell
Laird.	of Callahan.
Looney.	Russell of Trinity.
McBride.	Sanford.
McDaniel.	Shires.
McDonald.	Simpson.
Martin.	Sparkman.
Melson.	Stell.
Merritt.	Stewart of Jasper.
Miller.	Thompson.
Moore.	Vaughan.
Morgan	Wallace.
of Liberty.	Westbrook.
Morgan	Wessels.
of Robertson.	Wilson.

• Nays—60.

Atkinson.	McFarlane.
Baker of Orange.	McKean.
Baldwin.	McNatt.
Carson.	Mathes.
Carter of Coke.	Maxwell.
Chitwood.	Pate.
Coffee.	Patterson.
Covey.	Pool.
Culp.	Potter.
Davenport.	Purl.
Dinkle.	Quaid.
Edwards.	Quinn.
Fields.	Rountree.
Gipson.	Sackett.
Green.	Satterwhite.
Hardin of Erath.	Shearer.
Henderson	Smith.
of McLennan.	Stewart
Hendricks.	of Edwards.
Irwin.	Stewart of Reeves.
Jacks.	Storey.
Jennings.	Sweet.
Johnson.	Teer.
Jones.	Thrasher.
Kemble.	Turner.
Lackey.	Wells.
Lamb.	Williamson.
Lane.	Wilmans.
LeMaster.	Winfree.
LeSturgeon.	Young.
Loftin.	

Present—Not voting.

Stroder.

Absent.

Brady.	Fugler.
Crawford.	Hardin
Faubion.	of Kaufman.
Frnka.	Hull.

Lewis.                      Montgomery.  
Merriman.

Absent—Excused.

Amsler.                      Durham.  
Bird.                        Hughes.  
Carpenter                    Lusk.  
of Dallas.                  Stevens.  
Carter of Hays.            Stiernberg.  
Dielmann.                  Strickland.

# BILL SIGNED BY THE SPEAKER.

The Speaker signed in the presence of the House, after giving due notice thereof, and its caption had been read, the following enrolled bill:

S. B. No. 110, "An Act to amend Section 5 of Chapter 10, Senate bill No. 6 as passed by the Twenty-ninth Legislature of the State of Texas, in 1905, being Article 375 of Title 14, Vernon Sayles' Revised Statutes of the State of Texas, providing for the amount of capital stock of State bank and trust companies that may be hereafter organized under Title 14 of the Revised Statutes of the State of Texas, or under the General Laws of the State of Texas, repealing all laws and parts of laws in conflict herewith, and declaring an emergency."

# MESSAGE FROM THE SENATE.

Senate Chamber,  
Austin, Texas, February 26, 1923.  
Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: I am directed by the Senate to inform the House that the Senate has passed

S. B. No. 164, A bill to be entitled "An Act to amend Chapter 1, Title 29 of the Revised Civil Statutes of Texas of 1911, by adding thereto Articles 1459a and 1459b; providing for the auditing of the books, records and accounts of district, county and precinct officers, agents and employees and of institutions maintained by the county, and at public expense or order of the county commissioners court, and declaring an emergency."

S. B. No. 228, A bill to be entitled "An Act to amend Title 29 of the Revised Statutes of the State of Texas and Chapter 2 thereof, and Articles 1467a, 1468 and 1476 thereof, and Chapter 134 of the General Laws of the Regular Session of the Thirty-fifth Legislature, page 334 thereof, providing more fully for placing common and independent school district accounts and

funds under the supervision and control of the county auditor in counties having a county auditor; also by adding thereto Article 1467b with respect to the accounts thereof, and repealing all laws in conflict herewith, and declaring an emergency."

H. B. No. 308, A bill to be entitled "An Act to prevent the selling of bass, perch, or crappie, or catfish, taken from the fresh waters in the county of Comal, State of Texas; making it unlawful to use any dynamite or other explosives in the killing or catching of any fish of the fresh waters of said county, and providing a penalty for the violation thereof; prohibiting the use of any seine, drag net, trammel net or other net other than a minnow seine, which shall not be more than ten feet in length and the meshes of which shall not be smaller than one-fourth inch; providing for a closed season; prescribing the size of fish that may be taken; limiting the number of bass to be taken in any one day; providing that the district judge of the judicial district in which Comal county is situated shall give a special charge upon this law to the grand juries of Comal county; providing a penalty for the violation thereof, and declaring an emergency."

And refused to pass finally, S. B. No. 148, by the following vote: 14 yeas and 17 nays.

Respectfully,  
RICHARD BLALOCK,  
Assistant Secretary of the Senate.

# MESSAGE FROM THE SENATE.

Senate Chamber,  
Austin, Texas, February 26, 1923.  
Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: I am directed by the Senate to inform the House that the Senate has passed

H. C. R. No. 3, Providing for compiling and printing of the Legislative Manual of the Thirty-eighth Legislature and printing copies of the Constitution, with amendments.

Respectfully,  
RICHARD BLALOCK,  
Assistant Secretary of the Senate.

# RELATING TO SENATE BILL NO. 301.

On motion of Mr. Baker of Milam, it was ordered that Senate bill No. 301 be returned to the Senate without correction.

## HOUSE BILL NO. 350 WITH SENATE AMENDMENTS.

Mr. Hardin of Erath called up from the Speaker's table, with Senate amendments, for consideration of the amendments,

H. B. No. 350, A bill to be entitled "An Act to create the Granbury Independent School District in Hood county, Texas, including the present Granbury district of said county; providing for a board of trustees therefor; vesting said independent school district and board of trustees with all the rights, powers, privileges and duties conferred upon independent school districts incorporated under the general laws of Texas; providing that the board of trustees of the present Granbury district shall continue to act as such until their successors are elected in accordance with the general laws of Texas, and declaring an emergency."

The Speaker laid the bill before the House and the Senate amendments were read.

On motion of Mr. Hardin of Erath, the House concurred in the Senate amendments.

## BILLS ORDERED NOT PRINTED.

On motion of Mr. Barrett, the following bills were ordered not printed:

Senate bills Nos. 346, 222, and House bill No. 644.

## HOUSE BILL NO. 393 ON ENGROSSMENT.

On motion of Mr. Smith, the regular order of business was suspended, to take up and have placed on its passage to engrossment,

H. B. No. 393, A bill to be entitled "An Act levying an inheritance tax on transfer tax and for the assessment thereof of an inheritance tax on all property passing by will or by descent, grant or gift under the intestate laws of the State of Texas, or by transfer, contemplation of death, and providing for the collection of such taxes; said tax taking effect after the death of the grantor or donor, and repealing Articles 7487, 7488, 7489, 7490, 7491, 7492, 7493, 7494, 7495, 7496, 7497, 7498, 7499, 7500, 7501 and 7502, and repealing Chapter 21, Acts of the First Called Session of the Thirtieth Legislature, Chapter 166, Acts of the Regular Session of the

Thirty-sixth Legislature; repealing all laws or parts of laws in conflict with this act, and declaring an emergency."

The Speaker laid the bill before the House, the bill having heretofore been read second time, with amendment by Mr. Bonham pending.

Mr. Bonham withdraw the pending amendment.

Mr. Smith offered the following amendment to the bill:

Amend House bill No. 393 by striking out all after the enacting clause and inserting in lieu thereof the following:

Section 1. That Articles 7487, 7488, 7489, 7490, 7491, 7492, 7493, 7494, 7495, 7496, 7497, 7498, 7499, 7500, 7501 and 7502 of the Revised Civil Statutes of Texas, 1911, Chapter 21 of the Acts of the First Called Session of the Thirtieth Legislature, Chapter 166 of the Acts of the Regular Session of the Thirty-fifth Legislature, and Chapter 164 of the Acts of the Regular Session of the Thirty-sixth Legislature, and all laws in conflict herewith be and the same are hereby repealed.

Sec. 2. All property within the jurisdiction of this State, real or personal, corporate or incorporate, and any interest therein, whether belonging to inhabitants of this State or to persons who are not inhabitants, which shall pass absolutely or in trust by will or by the laws of descent or distribution of this or any other State, or by deed, grant, sale or gift made or intended to take effect in possession or enjoyment after the death of the grantor or donor, shall upon passing to or for the use of any person, corporation or association be subject to a tax for the benefit of the State's general revenue fund in accordance with the following classifications, to wit:

## Class A.

Sec. 3. If passing to or for the use of husband or wife, or any direct lineal descendant or ascendant of the decedent, or to a legally adopted child or children, or to the husband of a daughter or the wife of a son, the tax shall be one per cent on any value in excess of twenty-five thousand dollars, and not exceeding fifty thousand dollars; one and one-fourth per cent on any value in excess of fifty thousand dollars, and not exceeding one hundred thousand dollars; one and one-half per cent on any value in excess of one hundred thousand dollars, and not exceeding two hundred thousand dollars; one and three-fourths

per cent on any value in excess of two hundred thousand dollars and not exceeding five hundred thousand dollars; two per cent on any value in excess of five hundred thousand dollars, and not exceeding one million dollars; and three per cent on any value in excess of one million dollars.

#### Class B.

Sec. 4. If passing to a religious, educational or charitable organization located within this State and the bequest is to be used within this State, or to any city, town or county within this State, or to the State of Texas, or to the United States to be used in this State, the tax shall be one per cent on any value in excess of twenty-five thousand dollars, and not exceeding fifty thousand dollars; one and one-fourth per cent on any value in excess of fifty thousand dollars, and not exceeding one hundred thousand dollars; one and one-half per cent on any value in excess of one hundred thousand dollars, and not exceeding two hundred thousand dollars; one and three-fourths per cent on any value in excess of two hundred thousand dollars, and not exceeding five hundred thousand dollars; two per cent on any value in excess of five hundred thousand dollars, and not exceeding one million dollars; and three per cent on any value in excess of one million dollars.

#### Class C.

Sec. 5. If passing to or for the use of a brother or sister, or a direct lineal descendant of a brother or sister, of the decedent, the tax shall be two per cent on any value in excess of two thousand dollars and not exceeding ten thousand dollars; two and one-half per cent on any value in excess of ten thousand dollars, and not exceeding twenty-five thousand dollars; three per cent on any value in excess of twenty-five thousand dollars, and not exceeding fifty thousand dollars; three and one-half per cent on any value in excess of fifty thousand dollars, and not exceeding one hundred thousand dollars; four per cent on any value in excess of one hundred thousand dollars, and not exceeding two hundred fifty thousand dollars; five per cent on any value in excess of two hundred and fifty thousand dollars, and not exceeding five hundred thousand dollars; six per cent on any value in excess of five hundred thousand dollars, and not exceeding seven hundred and fifty thousand dollars; seven per

cent on any value in excess of seven hundred and fifty thousand dollars, and not exceeding one million dollars; and eight per cent on any value in excess of one million dollars.

#### Class D.

Sec. 6. If passing to or for the use of an uncle or aunt, or a direct lineal descendant of an uncle or aunt of the decedent, the tax shall be three per cent on any value in excess of one thousand dollars, and not exceeding ten thousand dollars; four per cent on any value in excess of ten thousand dollars, and not exceeding twenty-five thousand dollars; five per cent on any value in excess of twenty-five thousand dollars, and not exceeding fifty thousand dollars; six per cent on any value in excess of fifty thousand dollars, and not exceeding one hundred thousand dollars; seven per cent on any value in excess of one hundred thousand dollars, and not exceeding five hundred thousand dollars; eight per cent on any value in excess of five hundred thousand dollars, and not exceeding one million dollars; and ten per cent on any value in excess of one million dollars.

#### Class E.

Sec. 7. \* If passing to any other person within or without this State, or to any religious, educational or charitable organization located without the State of Texas, or to any religious, educational or charitable organization located in the State of Texas, or to the United States and the bequest is to be used without this State, or to any other corporation or association not included in any of the classes mentioned in the preceding portions of this act, the tax shall be four per cent on any value in excess of five hundred dollars, and not exceeding ten thousand dollars; five and one-half per cent on any value in excess of ten thousand dollars, and not exceeding twenty-five thousand dollars; seven per cent on any value in excess of twenty-five thousand dollars, and not exceeding fifty thousand dollars; eight and one-half per cent on any value in excess of fifty thousand dollars, and not exceeding one hundred thousand dollars; ten per cent on any value in excess of one hundred thousand dollars, and not exceeding five hundred thousand dollars; twelve per cent on any value in excess of five hundred thousand dollars, and not exceeding one

million dollars; and fifteen per cent on any value in excess of one million dollars.

Sec. 8. If the property passing as aforesaid shall be divided into two or more estates, as an estate for years or for life and a remainder, the tax shall be levied on each estate or interest separately, according to the value of the same at the death of the decedent. The value of estates for years, estates for life, remainders and annuities, shall be determined by the "Actuaries Combined Experience Tables," at four per cent compound interest.

Sec. 9. If a testator bequeaths or devises to his executor or trustee property in lieu of commission, the value of such property in excess of reasonable compensation, as determined by the county judge and the State Comptroller of this State, shall be subject to taxation under this chapter.

Sec. 10. It is hereby made the duty of each clerk of the county court of every county of this State to make a report to the State Comptroller immediately upon the filing in the county court of an application for the probate of a will or for administration of the estate of a deceased person in such counties, giving the name and residence of such deceased person and applicant, and the probable value of such estate, and stating whether an inheritance tax will probably be due thereon, which report shall be filed by the State Comptroller.

Sec. 11. Every executor, administrator, or trustee of the estate of a decedent leaving property subject to taxation under this chapter, and every other person coming into possession of any portion of such estate, whether such property passed by will, or by the laws of descent or distribution, or otherwise, shall be a preliminary report within one month after coming into possession of any such property, in duplicate, one of which shall be filed with the Comptroller of the State, and the other with the county judge of the county wherein such decedent resided at the time of his death, or wherein the principal part of his estate is located, giving the date of the death of such decedent, the approximate value and character of his estate, and the persons entitled to receive same.

Within six months after the executor, administrator or trustee or other person comes into full possession of such estate he shall make report in duplicate, one to the county judge of the county wherein

such decedent resided at the time of his death, or of the county in which the principal part of the estate of the decedent is located, and one to the Comptroller of the State. Said report must be made under oath and must give the following information, to-wit:

(a) A list of all real estate, where located in Texas, including improvements thereon, and the true and full value of such real estate and all improvements thereon at the date of the death of decedent.

(b) A complete list of all live stock, showing the location, kind and value thereof.

(c) All moneys on hand or in the bank, regardless of location, whether in this State or outside of this State.

(d) All notes, bonds, certificates, mortgages, stocks and other securities or evidence of indebtedness due the estate, showing the name and residence of those owing the estate, and the kind of bonds owned, the kind of notes, mortgages and stocks and other securities, and the name of the corporation, association or company in which stock or any interest is owned.

Sec. 12. No notes, bonds, certificates, mortgages, stocks, securities or other evidence of indebtedness due the estate of a deceased person, and subject to any tax provided for in this act, shall be transferred or delivered to any legatee or heir until the Comptroller of this State issues a notice to the executor, administrator or trustee of such estate, or to their bondsmen, if any there be, stating that all the inheritance taxes due the State of Texas have been paid, which notice shall be authority for any administrator, executor or trustee to deliver such property to the proper legatees or heirs, as the case may be.

Sec. 13. Should any domestic corporation or association transfer to any legatee, or heir, or should an administrator, executor or trustee deliver to any legatee or heir the stocks or bonds of any domestic corporation or association, or deliver any other property, before the inheritance tax thereon due the State of Texas is paid, the corporation or association and the administrator, executor, trustee, and their bondsmen, shall be liable for said tax and penalty and all costs of collection.

Sec. 14. If an administrator, executor or trustee fails or refuses to file the two reports provided for in Section 11 of this act, and within the time specified, he

shall be fined in any sum not less than one hundred dollars and not more than one thousand dollars, and it is hereby made the duty of the county attorney, and of the district attorney where there is no county attorney, to promptly file complaints or information in the proper court against such administrator, executor or trustee for not making the report herein required. It shall be the duty of the county attorney, and of the district attorney where there is no county attorney, to keep informed as to whether the reports are being made, and to enforce this law.

Sec. 15. The only deductions permissible under this act are debts due by the estate, funeral expenses, expenses incident to last illness of deceased and taxes due to the Federal Government. A full statement of the facts authorizing deductions must be made under oath by the executor, administrator or trustee, and by same filed with the Comptroller of this State, before any deduction will be allowed.

Sec. 16. In case of the death of a non-resident of this State, owning no property in Texas except stocks or bonds in a domestic corporation or association, and such fact is shown to the satisfaction of the Comptroller of this State, such Comptroller shall value said property, and the administrator, executor or trustee may pay said tax when notified of the amount by the State Comptroller, direct to said State Comptroller at Austin, Texas, who will issue proper receipt and deliver to the State Treasurer, who will keep a record of such payment and forward receipts to the administrator, executor or trustee.

Sec. 17. The county judge shall not close any estate or permit the delivery of any property to a legatee or heir without first ascertaining the amount of tax due under this act, and if no tax is due such fact must be shown by an instrument in writing filed with the final papers closing said estate. It is hereby made the duty of the Comptroller to assist the county judge in calculating the tax due in all cases coming under this act, and the amount ascertained to be due must be certified and approved by the Comptroller of this State, except in cases coming under Section 16 of this act. At the time the amount of tax shown to be due is so certified, the county judge and the Comptroller shall notify the party or parties or their legal representatives of the amount of tax due, and request an

immediate payment to the State Treasurer through the Comptroller of this State of such amount, and when paid, the Comptroller shall issue his receipt therefor countersigned by the State Treasurer.

Sec. 18. If the amount of tax due under this act, as shown by such assessment furnished by the county judge and Comptroller is not paid within three months from the date of said assessment, same shall draw two per cent per month until paid, beginning with the date of notice of such assessment, and shall be added to said tax and collected as a penalty. If said tax and penalty are not paid within nine months from the date of such assessment the Comptroller shall so advise the county attorney, or if there is no county attorney in the county then the district attorney, who must immediately file suit in the district court to foreclose the tax lien as other tax liens are foreclosed. For each of such suits the attorney prosecuting same shall receive five per cent of the tax collected but in no event to exceed one hundred dollars for any one suit, same to be added to the tax and penalty as costs of suit.

Sec. 19. The tax herein provided for shall be assessed upon the actual market value of the property, in case it has a market value, and if there is no market value then on the real value thereof. The judge of the county court having jurisdiction of the estate of the decedent shall appoint two competent disinterested persons to be approved by the Comptroller as appraisers to fix the value of the property subject to said tax. The appraisers, being first sworn, shall forthwith give notice to all persons known to have any claim or interest in the property to be appraised, including the executor, administrator or trustee, of the time and place when they will appraise the same. At such time and place said appraisers shall appraise such property at its actual market value, if it has a market value, and in case it has no market value, then at its real value at the time of the death of the decedent, and shall thereupon make a report thereof in writing to said county judge and Comptroller, who shall file and keep such report. Each appraiser shall be paid, on the certificate of the county judge, five dollars for each day employed in such appraisal, together with his actual necessary expenses incurred therein, which payment shall be made by the Comptroller upon

warrants on the State Treasurer out of any moneys in his hands received under this chapter; provided, however, that upon agreement of the parties interested to dispense with the appointment of appraisers, the county judge and Comptroller shall appraise the property and make and file a report of such appraisement. If the same decedent shall leave property taxable hereunder to more than one person, said appraisement and report shall be made for the property of each of such persons.

Sec. 20. If any person charged with the duty of filing a report under this chapter shall knowingly make a false report he shall be liable for a penalty of not exceeding one thousand dollars, which penalty shall be collected by the county attorney or by the district attorney where there is no county attorney, in the name of the State of Texas, by suit in any court of competent jurisdiction, twenty per cent of which penalty shall be retained by the attorney prosecuting such suit as attorney's fees, and the remainder shall be distributed as the taxes collected under this chapter are distributed.

Sec. 21. The moneys received by the State Treasurer under this act shall be deposited in the State Treasury to the credit of the general revenue fund.

Sec. 22. Whenever any debts shall be proven against the estate of the decedent after the distribution of the property on which the tax has been paid, and a refund is made by the distributee, a due proportion of the tax so paid shall be repaid to him by the executor, administrator or trustee if still in his hands, or by the Comptroller upon warrant on the State Treasurer, if said tax has been paid.

Sec. 23. No final account of any executor, administrator, or trustee shall be allowed by the county judge unless such account shows and said judge finds that all taxes imposed under this law on any property or interest passing through his hands as such have been paid; and the receipt of the Comptroller countersigned by the State Treasurer for such taxes shall be the proper voucher for such payment.

Sec. 24. If for any reason administration of the estate of a decedent, leaving property subject to taxation under this law, shall not be necessary in this State, except in order to carry out the provisions of this chapter, it shall be in the discretion of the county judge

and Comptroller upon the filing with each of them of a satisfactory inventory of the taxable property by the trustee or owner, to dispense with the appointment of an administrator. Upon the filing of such inventory the appraisement and other proceedings required by this chapter shall be had as in other cases.

Sec. 25. That the provisions of this act may be carried out, and to aid in its enforcement, the Attorney General of the State of Texas is hereby authorized to designate one of his assistants as inheritance tax attorney, who shall at all times advise with the State Comptroller upon matters pertaining to this act, and who shall assist in any and all suits necessary for its enforcement. And the State Comptroller is hereby authorized to appoint two additional employees in his department; one to be known as head inheritance tax clerk, who shall be well versed in the application of the tax laws of this State, and who shall represent the State Comptroller in all matters in the enforcement of the provisions of this act, and who is hereby authorized to visit all counties necessary to protect the interest of the State; the other additional employee to be assistant to the head inheritance tax clerk, and who shall be a bookkeeper and stenographer. And there is hereby appropriated out of the general revenue the sum of three thousand dollars or so much thereof as is necessary to pay the salaries of such additional employees and expenses from the time this act goes into effect until August 31, 1923, as follows:

Salary of head inheritance tax clerk, \$250 per month.

Salary of assistant tax clerk, \$200 per month.

Traveling and other expenses of the Comptroller and head inheritance tax clerk, \$750.

Sec. 26. Owing to the fact that the present method of ascertaining the amount of inheritance tax due and the method of collecting same is inadequate and does not get the money due the State of Texas and the further fact that large sums of money due the State as taxes are not being collected and the fact that the revenue and school funds of this State are badly in need of additional revenue, creates an emergency and an imperative public necessity requiring the suspension of the constitutional rule that bills be read in each house on three



several days and that this act take effect and be in force from and after its passage, and it is so enacted.

Mr. Bell offered the following amendment to the amendment:

Amend the amendment to House bill No. 393 by adding thereto, and inserting same between Section 9 and Section 10 thereof, the following additional section, to be known as Section 9 1-2, to-wit:

"Section 9 1-2. A lien shall exist on all property subject to taxation under this act to secure the payment of all taxes, penalties and costs provided for herein; and all persons acquiring any portion of said property shall be charged with notice of the existence of all such unpaid taxes, penalties and costs, and of the lien securing their payment, which lien may be enforced in any suit brought for the collection of said taxes, penalties and costs."

Question—Shall the amendment to the amendment be adopted?

#### HOUSE JOINT RESOLUTIONS ON FIRST READING.

The following House joint resolutions, introduced today, were laid before the House, read severally first time, and referred to the Committee on Constitutional Amendments, as follows:

By Mr. Lewis:

H. J. R. No. 27, Proposing an amendment to Article 8 of the State Constitution providing for the exemption of canning factories engaged in canning products grown in the State of Texas from taxation for a period of ten years.

By Mr. Maxwell:

H. J. R. No. 28, To amend Section 24, Article 3, of the Constitution of the State of Texas, relating to the compensation of members of the Legislature, and providing for the submission of this amendment to the people of the State at the next general election.

#### BILL RECOMMITTED.

On motion of Mr. Culp, House bill No. 595 was recommitted to the Committee on Revenue and Taxation.

#### MOTION TO PRINT HOUSE BILL NO. 457.

Mr. Baldwin moved that House bill No. 457, reported adversely with a minority favorable report, be printed.

The motion was lost.

#### RECESS.

Mr. Miller moved that the House recess to 10 o'clock a. m. tomorrow.

Mr. Quaid moved that the House recess to 9:30 o'clock a. m. tomorrow.

Mr. Westbrook moved that the House recess to 7:30 o'clock p. m. today.

The motion of Mr. Miller prevailed, and the House, accordingly, at 5:45 o'clock p. m. took recess to 10 o'clock a. m. tomorrow.

#### APPENDIX.

#### STANDING COMMITTEE REPORTS.

The following committees have filed favorable reports on bills as follows:

Public Lands and Buildings—House bills Nos. 623, 583.

School Districts—House bill No. 616; Senate bill No. 340.

Appropriations—House bill No. 93.

Banks and Banking—House concurrent resolution No. 19.

Roads, Bridges and Ferries—House bill No. 625.

Counties—Senate bill No. 142.

Education—House bills Nos. 636, 640, 584, 641, 628; Senate bills Nos. 180, 313, 179.

Judiciary—Senate bill No. 152.

Agriculture—House bill No. 627.

Game and Fisheries—House bills Nos. 635, 632, 634, 631.

Criminal Jurisprudence—House bill No. 389.

Insurance—Senate bill No. 213.

The following committees have filed unfavorable reports on bills as follows:

Revenue and Taxation—House bill No. 326.

Agriculture—House bill No. 630.

Criminal Jurisprudence—House bill No. 638.

Public Lands and Buildings—House bills Nos. 457, 515.

#### REPORTS OF COMMITTEE ON ENGROSSED BILLS.

Committee Room,

Austin, Texas, February 24, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. J. R. No. 13, Proposing an amendment to Section 51 of Article 3 of the

Constitution of the State of Texas to provide that the Legislature may grant pensions to Confederate soldiers, sailors and their widows, who have been citizens of Texas prior to January 1, 1920; providing that all soldiers, sailors and their widows eligible under the provisions hereof shall be entitled to be placed upon the rolls and participate in the pension fund created hereunder; levying a tax of ten (\$0.10) cents on the \$100 valuation of property in this State for the payment of such pension; providing that the Legislature may reduce the rate of such pension; fixing a time for the election to be held on such amendment, and making appropriation to pay the expenses thereof,

And find the same correctly engrossed.  
DINKLE, Chairman.

Committee Room,  
Austin, Texas, February 24, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 546, A bill to be entitled "An Act to validate Simmons Common School District No. 7 in Grayson county, Texas, as re-defined and re-established by order of the county school trustees of Grayson county, Texas, on February 12, 1923, and Common County Line School District No. 8 as re-defined and re-established by an order of the county school trustees of Grayson county, Texas, on February 12, 1923, and by an order of the county school trustees of Collin county, Texas, on February 13, 1923."

And find the same correctly engrossed.  
DINKLE, Chairman.

Committee Room,  
Austin, Texas, February 24, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. J. R. No. 15, Proposing to amend Article 11 of the Constitution of the State of Texas by adding thereto at the end thereof another Section 11 providing for the creation of defined districts under proper legislative provisions within the limits of cities and towns having more than three thousand inhabitants for the purpose of constructing, improving and maintaining streets, alleys and

sidewalks; constructing waterworks systems and sewerage systems; establishing and maintaining public parks and playgrounds; and improving any river, creek, bayou, stream or other body of water, and to drain and otherwise protect territory within the limits of such districts; conferring upon the Legislature the authority to pass laws with reference thereto; fixing the time for the election for the adoption or rejection of said proposed constitutional amendment; making certain provisions for said election and the ballots thereof and the method thereof; directing the issuance of the proclamation therefor; prescribing certain duties of the Governor of the State and making an appropriation to defray the expenses of said election,

And find the same correctly engrossed.  
DINKLE, Chairman.

Committee Room,  
Austin, Texas, February 24, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 535, A bill to be entitled "An Act to amend Sections 20 and 21 of Chapter 207, General Laws of the Regular Session of the Thirty-fifth Legislature, 1917, fixing the rate of speed for automobiles upon public highways of the State and within the corporate limits of any incorporated cities or towns and within the boundaries of towns and villages not incorporated; prescribing penalties for violations of the provisions of this act; repealing all laws or parts of laws in conflict with its provisions,"

And find the same correctly engrossed.  
DINKLE, Chairman.

Committee Room,  
Austin, Texas, February 24, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 491, A bill to be entitled "An Act creating and establishing the Spanish Fort Independent School District in Montague county, Texas; defining its boundaries; providing for a board of trustees in said district; continuing in office the board of trustees as heretofore elected in said district until the expiration of their respective

terms of office; vesting title in said board of trustees to all school property in said district; conferring upon said district and its board of trustees all of the rights, powers, privileges and duties now conferred and imposed by the general laws of Texas upon independent school districts and the boards of trustees thereof; providing for a seal, and for the selection of a secretary, treasurer and assessor and collector of taxes, for a board of equalization, and prescribing its duties, etc., and declaring an emergency,"

And find the same correctly engrossed.

DINKLE, Chairman.

Committee Room,

Austin, Texas, February 24, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 502, A bill to be entitled "An Act to authorize the commissioners courts of Hudspeth and Culberson counties, Texas, to make contracts not in excess of seventy-five dollars per month for services to be performed by the district attorney of the Thirty-fourth Judicial District of Texas,"

And find the same correctly engrossed.

DINKLE, Chairman.

Committee Room,

Austin, Texas, February 24, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 565, A bill to be entitled "An Act to reorganize the Thirtieth and Sixteenth Judicial Districts and to create the Ninety-second Judicial District of the State of Texas, and for the appointment of the district judge for said Ninety-seventh Judicial District; providing for holding the district courts and terms in said Thirtieth, Sixteenth and Ninety-second Judicial Districts, respectively; providing that all process and writs heretofore issued, and that all recognizances and bonds heretofore made and executed and returnable to existing terms of district courts in the counties composing said districts, together with jurors heretofore selected, are valid and returnable to the first

term of such court after this act takes effect; providing that the county attorneys of the respective counties within said Ninety-second Judicial District shall perform the duties of district attorneys in their counties as well as the duties now performed by them, and providing fees of office for such county attorneys; providing for the transfer of cases from the Thirtieth Judicial District to the Ninety-second Judicial District, and from the Sixteenth Judicial District to the Ninety-second Judicial District; providing for the jurisdiction of said district courts, and providing for the continuation of the existing district courts in said counties in session when this act takes effect to the end of their terms; repealing all conflicting laws, and declaring an emergency,"

And find the same correctly engrossed.

DINKLE, Chairman.

Committee Room,

Austin, Texas, February 24, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 622, A bill to be entitled "An Act to create the Spicewood Independent School District in Burnet county, Texas, including the present Spicewood District No. 21 of said county; providing a board of trustees therefor, vesting said independent school district and board of trustees with all the rights, powers, privileges and duties conferred upon independent school districts incorporated under the general laws of Texas; providing that the board of trustees of the present Spicewood District No. 21 shall continue to act as such until their successors are elected in accordance with the general laws of Texas, and declaring an emergency,"

And find the same correctly engrossed.

DINKLE, Chairman.

Committee Room,

Austin, Texas, February 24, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. J. R. No. 12, Proposing an amendment to Section 13 of Article 5 of the Constitution of the State of Texas, pre-

scribing the number of men which shall constitute grand and petit juries in the district courts; defining a quorum for grand juries; permitting nine jurors to render a verdict in civil cases and in criminal cases, below the grade of felony, in the district court; providing for jurors less than twelve to render a verdict in all cases, under certain circumstances; conferring upon the Legislature power to change or modify the rule authorizing a verdict by less than the whole number of the jury by authorizing the Legislature to provide for the selection and empaneling of one additional male juror in felony cases to be known as an "alternate juror," who shall serve on the regular jury when a vacancy occurs thereon from death or by a member becoming disabled, as may be provided by law,

And find the same correctly engrossed.  
DINKLE, Chairman.

Committee Room,

Austin, Texas, February 24, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. J. R. No. 19, Proposing an amendment to Article 8 of the State Constitution providing for the exemption of cotton mills from taxation for a period of ten years,

And find the same correctly engrossed.  
DINKLE, Chairman.

Committee Room,

Austin, Texas, February 24, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. J. R. No. 8, Submitting a proposed amendment to Article 16 of the Constitution of the State of Texas by adding thereto a new section designated as Section 60, giving the Legislature power and authority to publish or print or have published or printed all books furnished to and used by the public schools of Texas; providing that the proclamation shall be issued and the election held upon said amendment and making an appropriation so that the said election may be held,

And find the same correctly engrossed.  
DINKLE, Chairman.

## REPORTS OF COMMITTEE ON ENROLLED BILLS.

Committee Room,

Austin, Texas, February 26, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Enrolled Bills, to whom was referred

H. B. No. 63, "An Act to establish and create a court to be known as the Corporation Court in Port Arthur, Texas, and to prescribe its organization, jurisdiction and procedure, and to conform the jurisdiction and procedure of other courts thereto, repeal all laws in conflict herewith, and declaring an emergency,"

Have carefully compared same and find it correctly enrolled, and have this day, at 2:10 o'clock p. m., presented same to the Governor for his approval.  
HENDRICKS, Chairman.

Committee Room,

Austin, Texas, February 26, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Enrolled Bills, to whom was referred

H. B. No. 102, "An Act to provide for revising, digesting, annotating and publishing the civil and criminal laws of the State of Texas, and to require the commissioners appointed to revise the Statutes to prepare two bills, one providing a civil and one a criminal code of practice in the courts of this State, and report the same to the Governor, who shall submit the same to the Legislature; and providing that said commissioners shall be authorized and empowered to employ any person, firm or corporation to perform the duties herein required of said commissioners,"

Have carefully compared same and find it correctly enrolled, and have this day, at 2:10 o'clock p. m., presented same to the Governor for his approval.

HENDRICKS, Chairman.

Committee Room,

Austin, Texas, February 24, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Enrolled Bills, to whom was referred

H. B. No. 132, "An Act to amend Article 465 of the Code of Criminal Procedure of the State of Texas, and to further define the mode of prosecuting the offense of perjury in certain cases,"

Have carefully compared same and find it correctly enrolled, and have this day, at 2:10 o'clock p. m., presented same to the Governor for his approval.  
HENDRICKS, Chairman.

Committee Room,  
Austin, Texas, February 26, 1923.  
Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Enrolled Bills, to whom was referred

H. B. No. 266, "An Act to amend Chapter 3, Special Laws of the Thirty-fifth Legislature, enacted at its Regular Session, creating the Hearne Independent School District; the said amendment providing for re-defining the boundaries of said school district and providing for the extension of said district and the annexation of adjacent territory thereto; providing for retention in office of present board of trustees and confirming the rights of the present board of trustees under the general laws of the State; validating all taxes and bonds now in force; providing for elections to determine (1) whether or not the indebtedness of the Hearne Independent School District, (2) of the additional territory annexed by this act, shall be assumed by the Hearne School District as extended by this act, and (3) whether or not the taxes for the district shall be levied, assessed and collected on all property in said district as extended by this act, and declaring an emergency,"

Have carefully compared same and find it correctly enrolled, and have this day, at 2:10 o'clock p. m., presented same to the Governor for his approval.  
HENDRICKS, Chairman.

Committee Room,  
Austin, Texas, February 26, 1923.  
Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Enrolled Bills, to whom was referred

H. B. No. 415, "An Act to create the Laparita Valley Independent School District out of a part of the Charlotte Independent School District, and a part of the Jourdanton Independent School District, in Atascosa county, Texas; defining the metes and bounds and providing for a board of trustees therefor; and defining their powers and duties; vesting it with all the rights and duties of districts incorporated for free school purposes under the general laws of the

State of Texas; providing for the payment by the Laparita Valley Independent School District of the pro rata share of the bonded indebtedness of the Charlotte Independent School District, and of the Jourdanton Independent School District, respectively, and validating said obligations; providing for commissioners of estimate, and fix said pro rata share of said bonded indebtedness, and providing for the compensation of said commissioners; repealing all special laws insofar as they conflict herewith, and declaring an emergency,"

Have carefully compared same and find it correctly enrolled, and have this day, at 2:10 o'clock p. m., presented same to the Governor for his approval.  
HENDRICKS, Chairman.

Committee Room,  
Austin, Texas, February 26, 1923.  
Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Enrolled Bills, to whom was referred

H. B. No. 432, "An Act creating the Green Lake Common School District No. 8 in Roberts county, Texas; defining its boundaries; investing said district with rights, privileges and duties of a common school district, under the general laws, and declaring an emergency,"

Have carefully compared same and find it correctly enrolled, and have this day, at 2:10 o'clock p. m., presented same to the Governor for his approval.  
HENDRICKS, Chairman.

Committee Room,  
Austin, Texas, February 26, 1923.  
Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Enrolled Bills, to whom was referred

H. B. No. 455, "An Act repealing Chapter 96 of the Special Laws passed at the Third Called Session of the Thirty-sixth Legislature of the State of Texas, and now creating Sharp Independent School District in Milam county, Texas, and placing said district under the general laws governing the school districts incorporated for school purposes only, under the general laws of Texas; providing for a board of trustees; providing that this act shall not invalidate local school taxes heretofore voted by the previously existing Common School District No. 76 of Milam county, nor

of the previous Sharp Independent School District, and declaring an emergency,"

Have carefully compared same and find it correctly enrolled, and have this day, at 2:10 o'clock p. m., presented same to the Governor for his approval.

HENDRICKS, Chairman.

Committee Room,

Austin, Texas, February 26, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Enrolled Bills, to whom was referred

H. B. No. 456, "An Act transferring certain lands from Johnson Independent School District in Terry county, Texas, to and making same a part of Harris Common School District No. 18, in Terry county, Texas; providing that the county school trustees of Terry county shall re-define the boundaries of said Johnson Independent School District and Harris Common School District No. 18 and cause correct field notes of each of said districts to be recorded in the proper records of Terry county, and declaring an emergency,"

Have carefully compared same and find it correctly enrolled, and have this day, at 2:10 o'clock p. m., presented same to the Governor for his approval.

HENDRICKS, Chairman.

Committee Room,

Austin, Texas, February 26, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Enrolled Bills, to whom was referred

H. B. No. 477, "An Act taking certain territory from the Estelline Independent School District in Hall county, and from Parnell Common School District No. 18 in Hall county and adding same to Hulver Common School District No. 5, in Hall county; providing for an election at which the qualified taxpaying voters of said Hulver district, as thus enlarged, may determine whether it shall assume and be taxed to pay the pro rata portion of taxes, which the said territory taken

from said adjacent districts may be subject to on account of any outstanding schoolhouse bond issues previously made by such districts, and whether the property in said Hulver district, as enlarged, shall all be subject to any special school taxes previously voted by said Hulver district, and whether the property of such district, as so enlarged, shall be subject to taxes for the support of any previous bond issue by said Hulver district; providing for the defining of the boundary lines of said districts, as thus enlarged; specifying the jurisdiction which the county board of school trustees shall have with respect to the boundaries and territory of such enlarged district, and declaring an emergency,"

Have carefully compared same and find it correctly enrolled, and have this day, at 2:10 o'clock p. m., presented same to the Governor for his approval.

HENDRICKS, Chairman.

Committee Room,

Austin, Texas, February 26, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Enrolled Bills, to whom was referred

H. B. No. 606, "An Act to reorganize the Thirty-eighth and Sixty-third Judicial Districts of the State of Texas; and to prescribe the time, and fix the terms of holding the courts in each of said judicial districts, and to conform all writs and process from such courts to such changes and to make all process issued or served before this act takes effect, including recognizances and bonds, returnable to the terms of the court in the several districts as herein fixed and to validate process, and to validate the summoning of grand and petit jurors and juries; repealing all laws and parts of laws in conflict herewith, and declaring an emergency,"

Have carefully compared same and find it correctly enrolled, and have this day, at 2:10 o'clock p. m., presented same to the Governor for his approval.

HENDRICKS, Chairman.

**In Memory**  
**of**  
**Hon. Geo. F. Oliver.**

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Mr. Pinkston offered the following resolution:

Whereas, The press of yesterday contained the news of the accidental death of Hon. Geo. F. Oliver at his home in Center, Texas; and

Whereas, Mr. Oliver was a member of the Thirty-second and Thirty-third Legislatures; and

Whereas, His death is a great loss to the people of his State and county, as he was a distinguished and useful citizen who has rendered valuable service to his people; therefore, be it

Resolved, That a page of the Journal be dedicated to his memory, and that when the House adjourns this afternoon it shall be out of respect to his memory, and that a copy of this resolution be sent to his family.

PINKSTON,  
SATTERWHITE,  
ROUNTREE,  
CABLE.

The resolution was read second time and was adopted by a rising vote.

**In Memory**  
**of**  
**Judge James I. Perkins**

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Mr. Lane offered the following resolution:

Whereas, We learn through the press this morning of the death of Judge James I. Perkins of Rusk, Texas; and

Whereas, Much of his life has been spent in active service for his country, first in war between the States he served on many battlefields in the army of the South. After the war he graduated from the University of Virginia. He served as district attorney; later served for ten years as district judge. He served as Representative in the Legislature two terms, and one term in the Senate, in which he was distinguished for ability in constructive statesmanship; therefore, be it

Resolved, That when the House adjourns today it be out of respect to his memory.

LANE,  
BLOUNT,  
PINKSTON,  
McDANIEL.

The resolution was read second time and was adopted by a rising vote.